



Trustees' Financial Summary

FY2015-16

Submit ID: 0849-90618611

48 Stillwater County

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Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Merridy Gauthier **Phone #:** (406) 322-5373

(Signature)

(Date)

Chair, Board of Trustees: Joe Morse

(Signature)

(Date)

County Superintendant Judy Martin

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
224	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
327	Advancing Agriculture Education Program	STATE		NA
390	STATE VOCATIONAL ED	STATE	STATE	
465	Contracts with OPI	FEDERAL		84.010
822	Vo Ed Carl Perkins Basic Grant	FEDERAL	FEDERAL	84.048A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	192,166.24	111,227.13	291,985.62	
02	Taxes Receivable - Real and Personal (120-149)	5,723.99	457.59	628.35	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	197,890.23	111,684.72	292,613.97	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,723.99	457.59	628.35	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	192,166.24	111,227.13	291,985.62	
52	TOTAL FUND BALANCE/EQUITY	192,166.24	111,227.13	291,985.62	
53	TOTAL LIABILITIES AND FUND BALANCE	197,890.23	111,684.72	292,613.97	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,936.91	131,161.61	2,270.97	75,594.01
02	Taxes Receivable - Real and Personal (120-149)	1.70			88.92
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			6,675.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	31,938.61	131,161.61	8,945.97	75,682.93
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1.70			88.92
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	31,936.91	131,161.61	8,945.97	75,594.01
52	TOTAL FUND BALANCE/EQUITY	31,936.91	131,161.61	8,945.97	75,594.01
53	TOTAL LIABILITIES AND FUND BALANCE	31,938.61	131,161.61	8,945.97	75,682.93

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,935.73			1,851.55
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,817.45			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	34,753.18			1,851.55
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	34,753.18			1,851.55
52	TOTAL FUND BALANCE/EQUITY	34,753.18			1,851.55
53	TOTAL LIABILITIES AND FUND BALANCE	34,753.18			1,851.55

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	419,905.51			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	419,905.51			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	419,905.51			
52	TOTAL FUND BALANCE/EQUITY	419,905.51			
53	TOTAL LIABILITIES AND FUND BALANCE	419,905.51			

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,521.02	58,888.75		35,351.94
02	Taxes Receivable - Real and Personal (120-149)				1,381.05
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,521.02	58,888.75		36,732.99
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				1,381.05
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,521.02	58,888.75		35,351.94
52	TOTAL FUND BALANCE/EQUITY	3,521.02	58,888.75		35,351.94
53	TOTAL LIABILITIES AND FUND BALANCE	3,521.02	58,888.75		36,732.99

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	48,978.51	8,432.11		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	48,978.51	8,432.11		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	48,978.51	8,432.11		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	48,978.51	8,432.11		
53	TOTAL LIABILITIES AND FUND BALANCE	48,978.51	8,432.11		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,493.16	15,999.62	73,779.44	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,493.16	15,999.62	73,779.44	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	10,493.16	15,999.62	73,779.44	
52	TOTAL FUND BALANCE/EQUITY	10,493.16	15,999.62	73,779.44	
53	TOTAL LIABILITIES AND FUND BALANCE	10,493.16	15,999.62	73,779.44	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	729,509.77	732,827.87
	1190 Penalties and Interest on Taxes	1,053.86	660.87
	1510 Interest Earnings	1,693.86	2,193.94
	1900 Other Revenue from Local Sources	0.00	75.25
	3110 Direct State Aid	773,412.36	777,950.31
	3111 Quality Educator	56,322.63	58,026.32
	3112 At Risk Student	1,774.73	1,675.67
	3113 Indian Education For All	4,426.80	4,426.56
	3114 American Indian Achievement Gap	800.00	1,640.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	37,109.36	40,699.38
	3116 Data For Achievement	3,255.00	4,240.00
	3118 Natural Resource Development	5,511.46	8,733.73
	3120 State Guaranteed Tax Base Aid	184,286.52	164,225.84
	3444 State School Block Grant	93,424.96	93,424.96
	3446 SB96 Block Grant Reimbursement	3,076.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,895,657.80	1,890,800.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	638,002.16	602,574.96	
			2XX Personal Services - Employee Benefits	122,409.37	123,118.35	
			3XX Purchased Professional and Technical Services	1,094.46	453.50	
			4XX Purchased Property Services	737.20	0.00	
			5XX Other Purchased Services	522.18	127.46	
			6XX Supplies and Materials	25,315.74	44,178.97	
			810 Dues and Fees	106.00	2,180.90	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	52,544.96	62,847.96	
			2XX Personal Services - Employee Benefits	9,958.03	10,499.62	
			5XX Other Purchased Services	0.00	200.00	
			6XX Supplies and Materials	687.11	839.07	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	54,889.90	54,930.48	
			2XX Personal Services - Employee Benefits	10,789.91	11,775.02	
			3XX Purchased Professional and Technical Services	33,714.98	32,524.35	
			5XX Other Purchased Services	2,662.85	7,049.71	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	10,128.14	16,281.39
			810 Dues and Fees	80.00	125.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	29,000.50	19,599.96
			2XX Personal Services - Employee Benefits	1,976.89	3,483.62
			3XX Purchased Professional and Technical Services	433.12	442.00
			5XX Other Purchased Services	8,812.37	5,673.36
			6XX Supplies and Materials	2,316.42	1,970.12
			810 Dues and Fees	3,489.98	4,552.22
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	108,906.45	114,573.96
			2XX Personal Services - Employee Benefits	14,281.38	12,750.68
			4XX Purchased Property Services	2,145.48	1,689.00
			5XX Other Purchased Services	4,211.63	4,195.25
			6XX Supplies and Materials	10,849.74	15,516.96
			7XX Property and Equipment Acquisition	0.00	8,957.00
			810 Dues and Fees	1,620.00	2,092.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	42,434.62	43,170.25
			2XX Personal Services - Employee Benefits	5,855.77	7,791.01
			3XX Purchased Professional and Technical Services	2,732.98	2,639.20
			4XX Purchased Property Services	224.75	0.00
			5XX Other Purchased Services	4,471.59	4,099.61
			6XX Supplies and Materials	1,387.28	3,007.33
			810 Dues and Fees	0.00	329.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	70,831.48	84,468.10
			2XX Personal Services - Employee Benefits	24,987.47	31,493.46
			3XX Purchased Professional and Technical Services	8,377.54	10,361.01
			4XX Purchased Property Services	69,879.58	62,789.54
			5XX Other Purchased Services	4,684.33	3,965.63
			6XX Supplies and Materials	35,573.77	31,768.81
			810 Dues and Fees	508.87	593.50
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	3,116.54	10,187.22
280	Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	75,716.86	74,578.86
			2XX Personal Services - Employee Benefits	22,855.08	25,969.40
			5XX Other Purchased Services	59.87	482.28
			6XX Supplies and Materials	1,760.59	769.92



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			23XX Support Services - General Administration		
			3XX Purchased Professional and Technical Services	2,028.00	0.00
			62XX Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	3,466.73	4,909.56
			390 State Career & Technical Ed Entitlement - Undistributed		
			1XXX Instruction		
			1XX Personal Services - Salaries	163,219.66	133,115.34
			2XX Personal Services - Employee Benefits	27,433.50	28,877.20
			3XX Purchased Professional and Technical Services	2.99	0.00
			4XX Purchased Property Services	449.50	2,475.71
			5XX Other Purchased Services	0.00	460.00
			6XX Supplies and Materials	7,115.59	7,209.17
			710 School Sponsored Extracurricular Activities		
			34XX Extracurricular - Activities		
			1XX Personal Services - Salaries	37,025.95	36,725.93
			2XX Personal Services - Employee Benefits	268.73	251.96
			3XX Purchased Professional and Technical Services	0.00	2,737.35
			4XX Purchased Property Services	1,830.84	589.75
			5XX Other Purchased Services	305.02	3,634.87
			6XX Supplies and Materials	349.29	1,232.19
			810 Dues and Fees	1,221.00	4,092.50
			720 School Sponsored Athletics		
			35XX Extracurricular - Athletics		
			1XX Personal Services - Salaries	95,551.88	89,972.42
			2XX Personal Services - Employee Benefits	1,479.41	1,390.67
			3XX Purchased Professional and Technical Services	0.00	2,857.60
			4XX Purchased Property Services	738.90	1,476.45
			5XX Other Purchased Services	0.00	1,962.31
			6XX Supplies and Materials	2,384.81	4,027.86
			810 Dues and Fees	3,308.75	3,064.50
			910 Food Services		
			31XX Food Services		
			2XX Personal Services - Employee Benefits	513.22	688.90
			4XX Purchased Property Services	493.27	196.07
			5XX Other Purchased Services	228.71	541.98
			6XX Supplies and Materials	895.22	0.00
			810 Dues and Fees	307.05	115.00
			999 Undistributed		
			61XX Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	2,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,879,763.94</u>	<u>1,896,273.29</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	200,755.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,890,800.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,896,273.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 3,116.54 (4b)	-3,116.54	
	-3,116.54	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	192,166.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	84,296.77	57,038.03
	1190 Penalties and Interest on Taxes	108.05	61.41
	1510 Interest Earnings	780.65	787.58
	2220 County On-Schedule Trans Reimb	24,107.53	30,030.34
	3210 State On-Schedule Trans Reimb	24,107.54	30,030.35
	3444 State School Block Grant	5,423.04	5,423.04
	3446 SB96 Block Grant Reimbursement	250.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		139,073.88	123,370.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	73,334.53	65,418.04
		2XX	Personal Services - Employee Benefits	8,807.96	10,298.72
		3XX	Purchased Professional and Technical Services	6,046.46	7,967.15
		4XX	Purchased Property Services	7,341.60	7,103.71
		5XX	Other Purchased Services	9,613.23	10,612.35
		6XX	Supplies and Materials	22,694.14	25,480.33
		810	Dues and Fees	253.75	62.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				128,091.67	126,942.80

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	114,799.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	123,370.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	126,942.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	111,227.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	78,096.60	80,353.86
	1190 Penalties and Interest on Taxes	120.03	72.11
	1510 Interest Earnings	1,928.30	2,272.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		80,144.93	82,698.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11			
PRC	Program	Function	Object	2015 Value	2016 Value			
	1XX	Regular Education Programs - Elementary/Secondary						
		27XX	Student Transportation Services					
			7XX	Property and Equipment Acquisition				
				49,750.00	58,525.00			
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				49,750.00	58,525.00			

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					267,812.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					82,698.14 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					58,525.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					291,985.62 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	4,955.58	46.23
	1190 Penalties and Interest on Taxes	3.89	15.42
	1510 Interest Earnings	378.57	394.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,338.04	455.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services		
				0.00	19,250.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	19,250.00	

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						50,731.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						455.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,250.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						31,936.91 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	194.81	460.22
	2240 County Retirement Distribution	290,000.00	296,679.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		290,194.81	297,139.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	102,583.82	98,442.83	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	8,585.17	10,298.94	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	8,115.67	8,414.34	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,081.83	3,229.96	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	16,739.98	17,491.83	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	6,832.75	6,651.39	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	10,863.22	13,175.11	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	16,426.27	9,890.16	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	12,071.69	11,838.35	
	325	Montana Digital Academy				
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	1,933.65	0.00	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	35,809.30	21,100.03	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	5,363.50	5,620.69	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	15,114.13	14,466.07	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	494.74	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				249,015.72	220,619.70	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					54,641.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					297,139.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					220,619.70	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					131,161.61	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
224	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,174.00
327	Advancing Agriculture Education Program	
	3270 State - Advancing Agriculture Education	2,000.00
390	STATE VOCATIONAL ED	
	3900 State Career & Technical Ed Entitlement	12,322.00
822	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	8,375.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		43,871.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
224	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			6XX Supplies and Materials		21,174.00
			224 Subtotal		21,174.00
327	Advancing Agriculture Education Program				
	327	State - Advancing Agriculture Education			
		1XXX Instruction			
			6XX Supplies and Materials		2,000.00
			327 Subtotal		2,000.00
390	STATE VOCATIONAL ED				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX Instruction			
			5XX Other Purchased Services		4,441.00
			810 Dues and Fees		904.00
	392	State Career & Technical Ed Entitlement - Business			
		1XXX Instruction			
			6XX Supplies and Materials		3,618.00
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX Instruction			
			5XX Other Purchased Services		3,359.00
			390 Subtotal		12,322.00
465	Contracts with OPI				
	465	Federal Miscellaneous Grants from OPI			
		1XXX Instruction			
			6XX Supplies and Materials		2,801.74
			465 Subtotal		2,801.74



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
822	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		810.00
			6XX Supplies and Materials		7,565.00
			822 Subtotal		8,375.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					46,672.74

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					11,747.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					43,871.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					46,672.74	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,945.97	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
224 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	21,174.00	21,174.00	0.00
327 Advancing Agriculture Education Program	2,000.00	2,000.00	0.00
390 STATE VOCATIONAL ED	12,322.00	12,322.00	0.00
465 Contracts with OPI	0.00	2,801.74	-2,801.74
822 Vo Ed Carl Perkins Basic Grant	8,375.00	8,375.00	0.00
Total	43,871.00	46,672.74	-2,801.74



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	13,234.82	11,371.41
	1190 Penalties and Interest on Taxes	20.24	11.06
	1510 Interest Earnings	603.32	637.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,858.38	12,019.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries	6,611.27	3,407.23
			2XX Personal Services - Employee Benefits	23.57	20.35
			3XX Purchased Professional and Technical Services	420.00	420.00
			6XX Supplies and Materials	0.00	13,096.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,054.84	16,943.98

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	80,518.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,019.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,943.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	75,594.01	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	7,875.00	8,925.00
	1510 Interest Earnings	231.20	253.75
	3260 State Driver's Education Reimbursement	5,444.16	4,567.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,550.36	13,746.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	12,050.00	11,570.00
			2XX Personal Services - Employee Benefits	42.51	62.90
			5XX Other Purchased Services	0.00	205.00
			6XX Supplies and Materials	1,004.93	1,094.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,097.44	12,932.59

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					33,939.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,746.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,932.59 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,753.18 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.83	15.03
	5300 Operating Transfers from Other Funds	2,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,006.83	15.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	112.66	0.00
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	0.00	168.38
			2XX	Personal Services - Employee Benefits	10.34	0.00
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	2,626.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,749.00	168.38	

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					2,004.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					168.38 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,851.55 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 24
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,370.09	3,162.55
	1900 Other Revenue from Local Sources	0.00	14,520.00
	2114 County Metal Mines License Taxes	157,253.40	120,065.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		159,623.49	137,748.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 24
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	42,733.00	0.00
			6XX Supplies and Materials	0.00	8,783.00
		222X Educational Media Services			
			6XX Supplies and Materials	0.00	3,883.28
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	13,108.97	16,975.50
			6XX Supplies and Materials	0.00	1,200.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	28,396.14	17,641.55
			4XX Purchased Property Services	3,512.29	0.00
			6XX Supplies and Materials	867.50	545.45
			7XX Property and Equipment Acquisition	15,341.92	24,015.96
			8XX Other Expenditures	1,250.00	0.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	12,242.59	2,365.00
			6XX Supplies and Materials	0.00	6,611.30
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	2,605.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				117,452.41	84,626.04



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Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					366,783.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					137,748.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					84,626.04	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					419,905.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	12.93	27.23
	3281 State Technology Aid	1,753.41	1,714.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,766.34	1,741.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					1,779.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,741.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,521.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	250.23	412.08
	3445 State Combined Fund School Block Grant	25,610.23	25,610.23
	3447 SB96 Combined Block Grant Reimbursement	1,060.58	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,921.04	26,022.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	0.00	962.05
			6XX Supplies and Materials	3,918.85	0.00
	26XX Operation and Maintenance of Plant Services				
			5XX Other Purchased Services	0.00	4,055.24
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			5XX Other Purchased Services	2,500.00	0.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			6XX Supplies and Materials	890.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,309.45	5,017.29

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					37,883.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,022.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,017.29 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					58,888.75 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	180,890.05	177,880.14
	1190 Penalties and Interest on Taxes	239.43	158.80
	1510 Interest Earnings	653.21	815.32
	3120 State Guaranteed Tax Base Aid	4,040.51	1,626.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		185,823.20	180,480.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	155,000.00	160,000.00
			850	Interest on Debt	20,090.00	15,440.00
			860	Agent Fees/Issuance Costs	500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				175,590.00	175,940.00	

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					30,811.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					180,480.80 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					175,940.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,351.94 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	369.84	380.57
	1900 Other Revenue from Local Sources	2,190.81	3,296.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,560.65</u>	<u>3,677.32</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	670.92	0.00	
			7XX Property and Equipment Acquisition	19,350.00	0.00	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			6XX Supplies and Materials	3,600.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				23,620.92	0.00	

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					45,301.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,677.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					48,978.51 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	81.91	67.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		81.91	67.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	6,552.50	0.00
		4XXX Facilities Acquisition and Construction Services			
			6XX Supplies and Materials	5,205.74	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,758.24	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	8,364.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,432.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 81
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	39.76	36.13	
	1900 Other Revenue from Local Sources	8,250.00	8,750.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,289.76	8,786.13	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		6,500.00	8,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,500.00	8,250.00

Schedule Of Changes Worksheet						Fund Code 81
Beginning Fund Balance						9,957.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,786.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,250.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,493.16 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	114.54	121.42
	3250 Montana Digital Academy	28,278.82	21,877.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>28,393.36</u>	<u>21,999.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	325	Montana Digital Academy			
		1XXX	Instruction		
			1XX Personal Services - Salaries	22,805.50	17,643.36
			2XX Personal Services - Employee Benefits	3,261.54	3,003.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>26,067.04</u>	<u>20,646.83</u>

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	14,647.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,999.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,646.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,999.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	245,692.43	262,913.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>245,692.43</u>	<u>262,913.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	225,378.85	291,973.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>225,378.85</u>	<u>291,973.33</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	102,839.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	262,913.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	291,973.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	73,779.44	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	951,373.88	891,656.45
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,659.62	1,743.11
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	96.00
XX	XXX 26XX 41X	Energy Utility Services	46,697.62	45,582.33
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	2,605.00
XX	XXX 4XXX 73X	Major Equipment-New	3,116.54	10,187.22
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	19,250.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,996.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,996.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,332.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,634.24
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	125,960.02
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	74,578.86	0.00	0.00	0.00	0.00
280	1XXX	2XX	25,969.40	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	482.28	19,250.00	0.00	0.00	0.00
280	1XXX	6XX	769.92	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	4,909.56	0.00	0.00	0.00	0.00
Totals			106,710.02	19,250.00	0.00	0.00	0.00

125,960.02

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	250,000.00	0.00	0.00	0.00	250,000.00
Land Improvements	405,280.00	0.00	0.00	0.00	405,280.00
Buildings	4,310,767.84	0.00	0.00	0.00	4,310,767.84
Machinery and Equipment	720,655.74	0.00	156,634.31	117,812.73	759,477.32
Totals at Historical Cost	5,686,703.58	0.00	156,634.31	117,812.73	5,725,525.16
Depreciation					
Improvement Accum	141,428.97	0.00	20,263.99	0.00	161,692.96
Building Accum	1,686,193.36	1.46	90,244.80	0.00	1,776,439.62
Machinery and Equipment Accum	431,587.48	0.00	79,415.58	102,098.55	408,904.51
Total Accumulated Depreciation	2,259,209.81	1.46	189,924.37	102,098.55	2,347,037.09
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,427,493.77	-1.46	-33,290.06	15,714.18	3,378,488.07

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	106,321.63	736.63	0.00	0.00	107,058.26	0.00	107,058.26
Total Governmental Activity							
Non-bond Long-Term Liabilities	106,321.63	736.63	0.00	0.00	107,058.26	0.00	107,058.26
Bond(s)							
04/08/2009	495,000.00	0.00	160,000.00	0.00	335,000.00	165,000.00	170,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	495,000.00	0.00	160,000.00	0.00	335,000.00	165,000.00	170,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	0.00	228,552.97	0.00	228,552.97
Net Pension - TRS	0.00	1,418,307.28	0.00	1,418,307.28